K 1949.

File No. Stamps II (CN) 49

Legal Department

B BRANCH

Subject:— Notifications under the Indian Stamps Act 1899

P-23

Stamp II/49 (CN)

132-B

B

NOTIFICATION.

REVENUE DEPARTMENT,

BOMBAY CASTLE, JANUARY 1949.

Indian Stamp Act, 1899 (II of 1899)

No. 1589/46.- In exercise of the powers conferred by clause (a) of section 9 of the Indian Stamp Act, 1899-, (II of 1899) , the Government of Bombay is pleased to direct that the duty chargeable under the said Act in the whole of the Province of Bombay in respect of indemnity bonds executed in connection with the receipt of pension by persons who have migrated from Pakistan, shall be remitted.

By order of the Governor of Bombay,

Secretary to Government.

V.M.D./4-6
4c.

Legal Department.

The draft notification at p. 9 ante is in order.

The draft notification at p.13 ante, as amended, is in

Sd/- J.R.Dhurandar.

11-1
Additional Secretary to Government.

U.R. to R.D., No. 375 , dated the 13th January 1949.

V.M.D./4-6
46.

Legal Department.

A revised draft draft notification in place of t draft at page 31 ante is sent herewith.

It is not legally feasible, as proposed by the Revenue Department, to issue a similar notification in respect of Indian States integrated with the Province of Bombay, as the Rehabilitation Finance Administration Act, 1948 (XII of 1948) (under which Rehabilitation Finance Administration has been constituted and whose functions are confined to the Provinces of India has not been applied to any of the Integrated States over which the Bombay Government exercises extra-provincial jurisdiction.. Government should consider the question whether the said Act should be applied to the Integrated States.

Sd /- J.R.Dhurandar.
18-3.
Additional Secretary to Government.

U.R. to R.D. , No. 3040 , dated the 18th March 1949.

V.M.D/4-6
46.

NOTIFICATION.

Revenue Department,

Bombay Castle, March 1949.

Indian Stamp Act, 1899.

No. , .- In exercise of the powers conferred by clause (a) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Government of Bombay is pleased to remit from the 1st June 1948, in the whole of the Province of Bombay, the duties chargeable under the said Act in respect of all instruments other than those specified in item (1) of the Government of India, Ministry of Finance (Revenue Division), Notification No. 1-No. F.620 (1) -Stamps/49, dated the 29th January 1949, executed in connection with the business of the Rehabilitation Finance Administration constituted under the Rehabilitation Finance Administration Act, 1948 (XII of 1948).

By order of the Governor of Bombay,

Secretary to Government.

V.M.D./4-6
4c.

Legal Department.

Revised drafts in place of the Revenue Department & drafts are sent herewith.

2. Registration fees payable on mortgage deeds have been prescribed under Article 1(2) of Government Notification, Revenue Department, No. 2720/45, dated the 1st October 1946, issued under section 78 of the Indian Registration Act, 1908. The provisions of this article would continue to apply to persons who are required to execute mortgage deeds in connection with loans granted to them under Government Resolution, Revenue Department, No. 7592/45, dated the 27th March 1948, unless they are specifically exempted therefrom by an amendment of the said notification. The amendment of the said notification therefore by means of adding a note with reference to Article 1(2) is preferable.

3. The Revenue Department's proposal is restricted to mortgage deeds executed by persons only who are eligible for Government loan under G.R., R.D., No. 7592/45, dated the 27th March 1948 (page 1 ante) and the draft notifications under both the Acts have therefore been revised so as to restrict their scope to persons eligible for loans under the said Government Order.

Sd/- J.R.Dhurandar.

6-5

Additional Secretary to Government.

U.R. to R.D., No. 5027, dated the 7th May 1949.

V.M.D/4-6
4c.

EXTRAORDINARY.

Revenue Department,

Bombay Castle, May 1949.

Indian Stamp Act, 1899 (II of 1899).

No. 7592/45.- In exercise of the powers conferred by clause (a) of section 9 of the Indian Stamp Act, 1399 (II of 1899), the Government of Bombay is pleased to direct that the duty chargeable under the said Act in the whole of the Province of Bombay in respect of the mortgage deeds executed in connection with the loans and advances granted to person in pursuanc of Government Resolution in the Revenue Department, No. 7592/45, dated the 27th March 1948, shall be remitted.

By order of the Governor of Bombay.

Secretary to Government.

V.M.D./4-6
4c.

NOTIFICATION.

Revenue Department,

Bombay Castle , May 1949.

Indian Registration Act, 1908.

No. :- In exercise of the powers conferred by section 78 of the Indian Registration Act, 1908 (XVI of 1908), read with paragraph 3 of the Indian States (Application of Laws) Order, 1948 the Government of Bombay is pleased to amend Government Notification in the Revenue Department, No. 2720/45(A) dated the 1st October 1946, as follows, namely :-

In the said notification after Note I under article 1 the following Note shall be inserted, Namely:

"Note I(a) the Registration fee payable in the Province of Bombay and the States specified in the Schedule annexed hereto on mortgage deeds executed in connection with the loans and advances granted to person in pursuance of Government Resolution in the Revenue Department, No. 7592/45, dated the 27th March 1948 , shall be remitted.

S C H E D U L E.

(Here enter the States) .

By order of the Governor of Bombay,

Secretary to Government.

V.M.D./4-6
4c.

Legal Department.

The draft notification at page 89 ante as amended is in order.

Sd/- J.R.Dhurandar
10-5

Addutional Secretary to Government.

J.R. to R. D., No. 2186 , dated the 11th May 1949.

V.M.D./4-6
4c.

NOTIFICATION

REVENUE DEPARTMENT

BOMBAY CASTLE, ,1949.

Indian Stamp Act, 1899.

No. 9568/45 - In exercise of the powers conferred by clause (a) of section 9 of the Indian Stamp Act, 1899(II of 1899) read with paragraph 3 of the Indian States (Application of Laws) Order, 1949, the Government of Bombay is pleased to reduce the duty chargeable under Article 30 in Schedule I to the said Act, in respect of an entry as an advocate, vakil or attorney in the roll of the High Court of Judicature at Bombay, of a person who holds a sanad of the Court of the Judicial Commissioner of the Western India and Gujarat States permitting him to practise as a legal - practitioner in the said Court, to the amount chargeable under the said Article minus the amount if any, paid by such person in respect of the sanad obtained by him practice in the said Court.

This notification will remain in force upto the 15th August 1949.

By order of the Governor of Bombay,

Secretary to Government.

V.M.D./4-6
4c.

Legal Department.

A revised draft notification is sent herewith.

2. The draft bond at page 5 ante is in respect of the supply of groundnut-cake or manure or seed on credit. The draft notification restricts the remission of Stamp Duty on a bond executed in respect of the supply of manure mixture. It is presumed that such remission mf is also intended to extend to a bond in respect of the supply of seed to a cultivator.

Sd/- J.R.Dhurandar.

8-6

Additional Secretary to Government

U. R. to R.D., No. 6406, dated the 8th June 1949.

V.M.D./6-4

4c.

Notification.

Revenue Department,

Bombay Castle, June 1949

Indian Stamp Act, 1899.

No. .- In exercise of the powers conferred by clause (a) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Government of Bombay is pleased to remit, in the whole of the Province of Bombay, the duty chargeable under the said Act on bonds required to be executed by cultivators for the supply on credit by Government of manure or seed or both.

By order of the Governor of Bombay,

Sd/- V.N. Sardesai,
Secretary to Government

V.M.D./4-6
4e.

Legal Department.

The Revenue Department draft at page 25 has been revised on the lines of the wording of section 2(18A) of the Indian Stamp Act, 1899, and a revised draft is sent herewith.

Sd/- J.R.Dhurandar.
4-7.

Additional Secretary to Government.

U.R. to R.D., No. 7417, dated the 5th July 1949.

V.M.D/4-6
4s.

35

NOTIFICATION.

Revenue Department,

Bombay Castle, July 1949.

Indian Stamp Act, 1899.-

No. 1589/45.- In exercise of the powers conferred by clause (a) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Government of Bombay is pleased to remit with effect from the 15th January 1949, in the whole of the Province of Bombay , -

(i) the duties chargeable under the said Act, in respect of all instruments other than bills of exchange, cheques, promissory notes, bills of lading, letters of credit, policies of insurance proxies and receipts, executed by the Bombay Housing Board established under the Bombay Housing Board Act, 1948 (Bom. LXIX of 1948); and

(ii) any other stamp duties chargeable to the said Board under the said Act and not falling within item 59 in List I in the Seventh Schedule to the Government of India Act, 1935.

By order of the Governor of Bombay,

Secretary to Government.

V.H.D./4-6
Sc.

Legal Department.

The view of the Superintendent of Stamps in his letter at page 17 ante agreed to by the Revenue Department that a notification under section 9(a) of the Indian Stamp Act 1899, should not be issued with retrospective effect in this case is not correct. The underlying object of the Superintendent's proposal is, as explained by him at page 17, to do away with the application for refund under section 53(c) of the Act under which a deduction of one anna in the rupee has to be made.

2. In the case under consideration the United States Consulate General has paid certain stamp duty in respect of the purchase of certain immoveable property at Bombay there being no exemption in his favour under section 9(a) of the Act. Section 53 applies to a case in which allowance is made for spoiled or misused stamps. The provision for the allowance for spoiled or misused stamp is made in sections 49 and 52 respectively. The case under consideration as it stands does not fall either under section 49 or 51 of the Act.

3. Government have inherent power to refund any amount paid for stamp duty if they consider that a proper case has been made out without any bar as to limitation. (Vide R.L.A's opinion, No. 2119 dated the 12th April 1934.) The power of Government to grant refund is not also limited to cases actually provided in Chapter V of the Indian Stamp Act, 1899. (vide R.L.A's opinion No. 4107, dated the 23rd July 1934.)

4. In order that the stamp duty paid by the United States Consulate General, should be refunde

to him it is necessary to issue a notification under section 9(a) of the Act with retrospective effect. As this refund will not be in virtue of any provision under Chapter V of the Act, but by virtue of the order to be passed by Government in view of the proposal to remit the fees with retrospective effect, no application under section 3 would be necessary. The Superintendent of Stamp can act upon the executive order of Government and refund the whole amount to the party who paid it.

A revised draft notification is sent herewith. Revenue Department should fill in the appropriate date from which the retrospective effect is to be given.

5. In the case of the refund of the registration fees, there is no specific provision in the Indian Registration Act for issuing a notification with retrospective effect. But following the principle laid down in 11 Beng. L. R. 330 there is nothing in the Act which prevents Government from passing an executive order that registration fees paid by the United States Consulate General should be refunded to him as it is proposed to amend the table of fees extending an exemption to him in respect of properties purchased by him in Bombay.

A revised draft notification is sent herewith.

Sd/- J.R.Dhurandar.

13.7

Additional Secretary to Government.

to R.D. No 7351 , dated the 13th July 1949.

D./4-6

NOTIFICATION.

Revenue Department

Bombay Castle, July 1949.

Indian Registration Act, 1908.

No. .- In exercise of the powers conferred by section 78 of the Indian Registration Act, 1908 (XVI of 1908), the Government of Bombay is pleased to amend the table of fees published in Government Notification in the Revenue Department No. 2720/45(A), dated the 1st October 1948 as follows, namely :-

To Article I of the said table after Note XII, the following note shall be added, namely:-

"Note XIII - No fee shall be payable in respect of the registration of a deed of conveyance on sale of any immoveable property to the United States Consulate General at Bombay.

By order of the Governor of Bombay,

Secretary to Government.

V.M.D./4-6
4c.

Legal Department.

In place of the Revenue Department draft at page 23 ante a revised draft order is sent herewith.

Sd/- J.R.Dhurandar.

23-8
Additional Secretary to Governm

U.R. to R.D. No. 9551 , dated the
24th August 1949.

V.M.D./4-6
4c

O R D E R.

Revenue Department.

Bombay Castle, August 1949.

Indian Stamp Act, 1899.

No. .- In exercise of the powers conferred by clause (a) of section 9 the Indian Stamp Act, 1899 (II of 1899), the Government of Bombay is pleased to direct that the duty chargeable under the said Act in respect of the security bonds executed by the Government servants in the service of the Government of Bombay in connection with the advances granted to them in pursuance of Government Resolution in the Finance Department No. 6950/35, dated the 18th March 1948 , shall be remitted with effect on and from the 18th March 1948.

By order of the Governor of Bombay,

Secretary to Government.

V.N.D./4-6

Legal Department.

It is proposed to issue a notification under section 9 of the Indian Stamp Act, 1899, exempting from stamp duties all documents executed in connection with the business of the Rehabilitation Finance Administration with retrospective effect from the 1st March 1949, in respect of areas covered by the former Deccan and Gujarat States and the Kolhapur State to which areas the Rehabilitation Finance Admininistration Act, 1948 (XII of 1948) has been applied under the Extra Provincial Jurisdiction Act, 1947. The proposal to issue a ~~xxx~~ similar notification in respect areas included in the former Baroda State has been postponed as the Political & Services Department has stated at pp. 68-69 ante that the said Act has not been applied to that State. This statement is not correct. The said Act has been ~~xxxx~~ applied to the Baroda State with effect from 30th July 1949 under the Baroda State (Application of Laws) Order, 1949 is issued on the 23rd July 1949. There is, therefore, no objection to issue a similar notification in respect of the Baroda State territory. The proposal of the Revenue Department', however, to issue the proposed notification with effect from the 1st March 1949, will not be prope in view of the fact that the Rehabilitation Finance Administration Act, 1948, has been applied to the Deccan and Gujarat States and the Kolhaput State on the 8th Jun 1949., and to the Baroda State on the 30th July 1949. It is obvious that the retrospective operation cannot be given with effect from a date namely 1st March 1949 on which date the said Act has not been applied to any of the above States and the Administration cannot have operated in those States. The retrospective operation can, however be given with effect from the dates on whi

the said Act has been applied to the Baroda State and other Indian States namely 30th July 1949 and 8th June 1949 respectively.

Two revised draft notifications are sent herewith.

Sd/- J.R.Dhuranddar

29-10

Additional Secretary to Government.

U.R. to R.D. No. 12179 , dated the 31st October 1949.

V.M.D./4-8
46.

NOTIFICATION.

Revenue Department

Bombay Castle, October 1949.

Indian Stamp Act, 1899 (II of 1899)

No. .- In exercise of the powers conferred by clause (a) of section 9 of the Indian Stamp Act, 1899 (II of 1899) as continued in force by the State Merger (Governor's Provinces) Orders, 1949, the Government of Bombay is pleased to remit with effect from 30th July 1949 in the areas of the former Baroda State which have now been included in the Province of Bombay, the duties chargeable under the said Act, in respect of all instruments other than those specified in item (1) of the Government of India, Ministry of Finance (Revenue Division), Notification No. 1 No.m F. 20(1)-Stamps /49, dated the 29th January 1949, executed in connection with the business of the Rehabilitation Finance Administration constituted under the Rehabilitation Finance Administration Act, 1948 (XII of 1948).

By order of the Governor of Bombay,

Secretary to Government.

V.M.D./13-6
4c.

Legal Department.

Two revised draft notifications in place of the R.D. draft notification at page 17 ante are sent herewith. Under these notifications the Baroda State Stamps whether adhesive or impressed, judicial or non-judicial used in the case of instruments executed on the 30th and 31st July 1949, or used in respect of documents filed, exhibited, recorded or presented in a Court of Justice or to any as public officer or authority on the said dates, shall be valid. It may be that under the Baroda Stamp Act and the Baroda Court Fees Act, stamp duty and the Court fees leviable on instruments or documents may be less in value than the stamp duties and court fees leviable under the corresponding Central Acts. In that case the documents or instruments may be invalid and in order to cure this invalidity the better course would be to have recourse to section 9 of the Indian Stamp Act, 1899 and section 35 of the Court Fees Act, 1870 and reduce the stamp duty and the Court fees to the amounts chargeable under the Baroda Acts. Necessary notifications for the purpose are also sent herewith.

Sd/- J.R.Dhurandar,

15-9

Additional Secretary to Government.

U.R. to R.D. No. 53-L , dated the 15th September 194 .

V.M.D./4-6
ic.

Revenue Department,
Bombay Castle, September 1949.

Indian Stamp Act, 1899.

No. .- In exercise of the powers conferred by clause (a) of section 9 of the Indian Stamp Act, 1899(II of 1899), as applied by paragraph 3 of the Baroda State (Application of Laws) Order, 1949, read with paragraph 13 of the said Order, the Government of Bombay is pleased to reduce the amount of duties chargeable under the said Act in respect of the instruments mentioned in the Schedule there to and executed in the areas forming part of the former Baroda State, on the 30th and 31st July 1949, to the amounts chargeable under the Baroda Stamp-Act in respect of such instruments.

By order of the Governor of Bombay,

Secretary to Government.

V.M.D./4-6.
40.

Revenue Department,
Bombay Castle, September 1949.

Court Fees Act, 1870.

No. .- In exercise of the powers conferred by section 35 of the Court Fees Act, 1870 (VII of 1870), as applied by paragraph 3 of the Baroda State ~~Affairs~~(Application of Laws) Order, 1949, read with paragraph 13 of the said Order, the Government Of Bombay is pleased to reduce the amount of fees mentioned in the first and second schedules to the said Act and chargeable in respect of documents specified therein and filed, exhibited recorded or presented in any Court of Justice or to any public officer or authority in the areas forming part of the former Baroda State on the 30th and 31st July 1949 , to the amounts chargeable under the Baroda Court Fees Act, in respect of such documents.

By order of the Governor of Bombay,

Secretary to Government.

V.M.D./4-6
4c.

Revenue Department,

Bombay Castle, September 1949.

Indian Stamp Act. 1899.

No. In exercise of the powers conferred by section 10 of the Indian Stamp Act, 1899 (II of 1899), as applied by paragraph 3 of the Baroda State (Application of Laws) Order, 1949, read with paragraph 13 of the said Order, the Government of Bombay is pleased to make the following rule, namely:-

"Notwithstanding anything contained in the Bombay Stamp Rules, 1939, in the areas forming part of the former Baroda State the rules, in force in the Baroda State under the Baroda Stamp Act on the day immediately preceding the 30th July 1949 and corresponding to the Bombay Stamp Rules made for the Province of Bombay under the Indian Stamp Act, 1899 shall be deemed to have been in force in the said area on the 30th and 31st July 1949 only."

By order of the Governor of Bombay,

Secretary to Government.

V.M.D./4-6
4c.

Revenue Department,

Bombay Castle, September 1949.

Court Fees Act, 1870.-

No. .- In exercise of the powers conferred by section 26 of the Court Fees Act, 1870 (VII of 1870), as applied by paragraph 3 of the Baroda State (Application of Laws) Order, 1949, read with paragraph 13 of the said Order, the Government of Bombay is pleased to direct that in the areas forming part of the former Baroda State, the directions issued under the provisions of the Baroda Act corresponding to section 26 of the Court Fees Act, 1870, and in force in the said Baroda State on the day immediately preceding the 30th July 1949 shall be deemed to be the directions issued under section 26 of the said Court Fees Act, 1870, in regard to the stamps used to denote the fees chargeable under the said Act and shall be deemed to have been in force on the 30th and 31st July 1949 only, notwithstanding anything contained in any notification issued under section ~~26~~ 26 of the said Act.

By order of the Governor of Bombay,

Secretary to Government.

V.M.D./13-6
4c.